

REPORTING

Note X – Telecommunication Services

INSTRUCTIONS TO PREPARER

If a district provides any telecommunication services under RCW 54.16.330, the district should:

- (1) Describe the type of services provided. If telecommunication systems were developed prior to fiscal year 2000, the district should briefly describe those activities.
- (2) List related revenues and expenses by major categories. Also, disclose its capital investment in telecommunication services. The disclosure should include a current and an aggregate (since fiscal year 2000) amount of the district's capital investment.

| Telecommunication Services | Amount |
|---|---------------|
| Operating Revenues: Wholesale Fiber Services to ISP Wholesale Fiber Service to Governments Fiber Leasing Installation Charges Equipment Sales Other | |
| Operating Expenses: Administration and General Repairs and Maintenance Tower Lease Interconnection Access Other | |
| Nonoperating Revenues (Expenses) | |
| Capital Investment: Current Cumulative (since 2000) | |

- (3) Disclose any assumptions for allocating revenues, expenses, and capital investment costs (including depreciation) between telecommunication and other services.

If the telecommunication activities meet the definition of a segment, the district should follow the requirements listed in Note X, *Segment Information*. Also it should provide an additional disclosure of the district's cumulative capital investment in the reported segment.